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7 Attorneys for Complainant

8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

10 In the Matter of the Accusation Against:

Case No. AC-2006-26

11 ANTHONY P. DOLANSKI
4 Roselawn Lane
12 Malvern, PA 19355

13 Certified Public Accountant
Certificate No. 55148
14

**STIPULATED SURRENDER OF
LICENSE AND ORDER**

15 Respondent.

16
17 IT IS HEREBY STIPULATED AND AGREED by and between the parties in this
18 proceeding that the following matters are true:

19 PARTIES

20 1. Carol Sigmann (Complainant) is the Executive Officer of the California
21 Board of Accountancy. She brought this action solely in her official capacity and is represented
22 in this matter by Bill Lockyer, Attorney General of the State of California, by Elena L. Almanzo,
23 Deputy Attorney General.

24 2. Anthony P. Dolanski (Respondent) is represented in this proceeding by
25 attorney Scott B. Schreiber, whose address is Arnold & Porter LLP, 555 Twelfth Street, NW
26 Washington, DC 20004-1206.

27 3. On or about February 2, 1990, the California Board of Accountancy issued
28 Certified Public Accountant Certificate No. 55148 to Anthony P. Dolanski (Respondent).

JURISDICTION

4. Accusation No. AC-2006-26 was filed before the California Board of Accountancy, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on June 23, 2006. Respondent timely filed his Notice of Defense contesting the Accusation. A copy of Accusation No. AC-2006-26 is attached as exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2006-26. Respondent also has carefully read, fully discussed with counsel, and understands the effects of this Stipulated Surrender of License and Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel, at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

8. Respondent admits the truth of the charges contained in paragraphs 9, 10, and 11, as alleged in Accusation No. AC-2006-26 and that cause exists for imposing discipline based upon said charges. He further acknowledges, without making specific admissions to the charges contained in paragraphs 12 and 13, that a factual basis exists for the purpose of imposing discipline on said charges. Respondent hereby surrenders his Certified Public Accountant Certificate No. 55148 for the Board's formal acceptance. Respondent further agrees that in any future disciplinary proceeding all the charges set forth in Accusation number AC-2006-26 shall

1 be deemed admitted by the respondent.

2 9. Respondent understands that by signing this stipulation he enables the
3 Board to issue an order accepting the surrender of his Certified Public Accountant Certificate
4 without further process.

5 CONTINGENCY

6 10. The parties understand and agree that facsimile copies of this Stipulated
7 Surrender of License and Order, including facsimile signatures thereto, shall have the same force
8 and effect as the originals.

9 11. In consideration of the foregoing admissions and stipulations, the parties
10 agree that the Board may, without further notice or formal proceeding, issue and enter the
11 following Order:

12 ORDER

13 IT IS HEREBY ORDERED that Certified Public Accountant Certificate No.
14 55148, issued to Respondent Anthony P. Dolanski is surrendered and accepted by the California
15 Board of Accountancy.

16 12. The surrender of Respondent's Certified Public Accountant Certificate and
17 the acceptance of the surrendered license by the Board shall constitute the imposition of
18 discipline against Respondent. This stipulation constitutes a record of the discipline and shall
19 become a part of Respondent's license history with the Board.

20 13. Respondent shall lose all rights and privileges as a Certified Public
21 Accountant in California as of the effective date of the Board's Decision and Order.

22 14. Respondent shall cause to be delivered to the Board both his Certified
23 Public Accountant wall and pocket certificate on or before the effective date of the Decision and
24 Order.

25 15. Respondent fully understands and agrees that if he ever files an application
26 for licensure or a petition for reinstatement in the State of California, the Board shall treat it as a
27 petition for reinstatement. Respondent must comply with all the laws, regulations and
28 procedures for reinstatement of a revoked license in effect at the time the petition is filed, and all

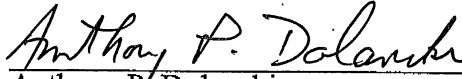
1 of the charges and allegations contained in Accusation No. AC-2006-26 shall be deemed to be
2 true, correct and admitted by Respondent when the Board determines whether to grant or deny
3 the petition.

4 16. Respondent shall pay the Board its costs of investigation and enforcement
5 in the amount of \$ 2,097.40, prior to issuance of a new or reinstated license.
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7 ACCEPTANCE

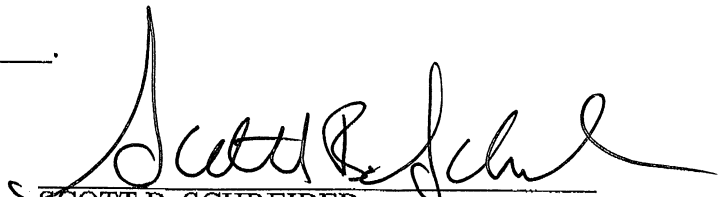
8 I have carefully read the above Stipulated Surrender of License and Order and
9 have fully discussed it with my attorney, Scott B. Schreiber. I understand the stipulation and the
10 effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated
11 Surrender of License and Order voluntarily, knowingly, and intelligently, and agree to be bound
12 by the Decision and Order of the California Board of Accountancy.

13 DATED: Nov. 6, 2006.

14
15 
16 Anthony P. Dolanski
17 Respondent

18 I have read and fully discussed with Respondent Anthony P. Dolanski the terms
19 and conditions and other matters contained in this Stipulated Surrender of License and Order. I
20 approve its form and content.

21 DATED: Nov 6, 2006.

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24 SCOTT B. SCHREIBER
25 Attorney for Respondent
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ENDORSEMENT

The foregoing Stipulated Surrender of License and Order is hereby respectfully submitted for consideration by the California Board of Accountancy.

DATED: 11/6/06.

BILL LOCKYER, Attorney General
of the State of California


ELENA L. ALMANZO
Deputy Attorney General
Attorneys for Complainant

DOJ Matter ID: SA2006101676
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55148

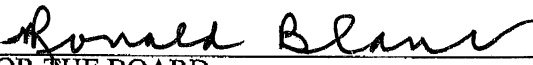
Respondent.

DECISION AND ORDER

The attached Stipulated Surrender of License and Order is hereby adopted by the California Board of Accountancy, as its Decision in this matter.

This Decision shall become effective on January 7, 2007.

It is so ORDERED December 8, 2006.



FOR THE BOARD

Exhibit A

Accusation No. AC-2006-26

BILL LOCKYER, Attorney General
of the State of California
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A C C U S A T I O N

Respondent.

Complainant alleges:

PARTIES

1. Carol Sigmann (Complainant) brings this Accusation solely in her official capacity as the Executive Officer of the Board of Accountancy.

2. On or about February 2, 1990, the Board of Accountancy issued Certified Public Accountant Certificate Number 55148 to Anthony P. Dolanski (Respondent). Said certificate lapsed from November 1, 1995, to March 10, 1996. On March 11, 1996, Respondent's renewed his certificate through October 31, 1999. On November 1, 1999, through October 31, 2001, said certificate was renewed on inactive status, and on October 31, 2001, said certificate expired.

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JURISDICTION

3. This Accusation is brought before the Board of Accountancy, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

4. Section 118 of the Code states in pertinent part:

"(b) The suspension, expiration, or forfeiture by operation of law of a license issued by a board in the department, or its suspension, forfeiture, or cancellation by order of the board or by order of a court of law, or its surrender without the written consent of the board, shall not, during any period in which it may be renewed, restored, reissued, or reinstated, deprive the board of its authority to institute or continue a disciplinary proceeding against the licensee upon any ground provided by law or to enter an order suspending or revoking the license or otherwise taking disciplinary action against the licensee on any such ground.

5. Section 5070.6 states:

"Except as otherwise provided in [Chapter 1, commencing with section 5000.1], an expired permit may be renewed at any time within five years after its expiration upon the filing of an application for renewal on a form prescribed by the board, payment of all accrued and unpaid renewal fees and providing evidence satisfactory to the board of compliance as required by Section 5070.5. If the permit is renewed after its expiration, its holder, as a condition precedent to renewal, shall also pay the delinquency fee prescribed by this chapter. Renewal under this section shall be effective on the date on which the application is filed, on the date on which the accrued renewal fees are paid, or on the date on which the delinquency fee, if any, is paid, whichever last occurs. If so renewed, the permit shall continue in effect through the date provided in Section 5070.5 that next occurs after the effective date of the renewal, when it shall expire if it is not again renewed."

6. Section 5100 states:

"After notice and hearing the board may revoke, suspend, or refuse to renew any permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing with Section 5080), or may censure the holder of that permit or certificate for

unprofessional conduct that includes, but is not limited to, one or any combination of the following causes:

"(h) Suspension or revocation of the right to practice before any governmental body or agency.

"(l) The imposition of any discipline, penalty, or sanction on a registered public accounting firm or any associated person of such firm, or both, or on any other holder of a permit, certificate, license, or other authority to practice in this state, by the Public Company Accounting Oversight Board or the United States Securities and Exchange Commission, or their designees under the Sarbanes-Oxley Act of 2002 or other federal legislation."

7. Section 5063 provides in pertinent part that:

"(a) A licensee shall report to the board in writing the occurrence of any of the following:

"(3) The cancellation, revocation, or suspension of the right to practice as a certified public accountant or public accountant before any governmental body or agency."

"(b) A licensee shall report to the board in writing the occurrence of any of the following events...."

"(2) Any civil action settlement or arbitration award against the licensee related to the practice of public accountancy where the amount or value of the settlement or arbitration award is thirty thousand dollars (\$30,000) or greater and where the licensee is not fully insured for the full amount of the award."

8. Code section 5107 provides in pertinent part for recovery by the Board of all reasonable costs of investigation and prosecution of the case, including, but not limited to, attorneys fees when any holder of a permit or certificate is found to have committed a violation of this chapter. A certified copy of the actual costs, or a good faith estimate of costs signed by the Executive Officer shall be prima facie evidence of the reasonable costs of investigation and prosecution.

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1 FIRST CAUSE FOR DISCIPLINE

2 (Discipline by Governmental Agency)

3 9. Respondent is subject to disciplinary action under section 5100
4 subdivisions (h) and (l) in that respondent was suspended from practice before the Securities and
5 Exchange Commission. The circumstances are as follows:

6 10. On or about March 21, 2006, In the Matter of Anthony P. Dolanski, CPA
7 before the Securities and Exchange Commission, the Commission issued an order suspending
8 respondent from appearing or practicing before the Commission as an accountant for a period of
9 one year.

10 11. In SEC v. KPMG LLP, et al., Civil Action No. 03CV0671 (DLC)
11 (S.D.N.Y.), a civil penalty in the amount of \$100,000 was imposed upon Respondent.

12 SECOND CAUSE FOR DISCIPLINE

13 (Failure to Report to Board)

14 12. Respondent is subject to disciplinary action under section 5063
15 subdivision (a) (3) and (b) (2) in that respondent failed to report his suspension from practice
16 before the Securities and Exchange Commission and the civil penalty imposed upon him. The
17 circumstances are as follows:

18 13. Respondent was suspended by the Securities and Exchange Commission
19 and fined as noted above in paragraphs 10 and 11. Respondent did not report his suspension or
20 fine to the Board as required by statute.

21 PRAYER

22 WHEREFORE, Complainant requests that a hearing be held on the matters herein
23 alleged, and that following the hearing, the Board issue a decision:

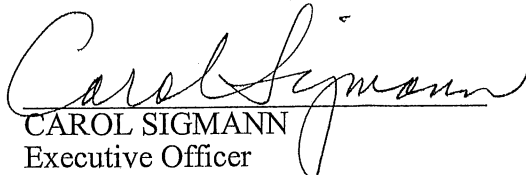
24 1. Revoking, suspending, or otherwise imposing discipline upon Certified
25 Public Accountant Certificate Number 55148, issued to Anthony P. Dolanski;

26 2. Ordering Anthony P. Dolanski to pay the Board the reasonable costs of the
27 investigation and enforcement of this case, pursuant to Business and Professions Code section
28 5107; and

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3. Taking such other and further action as deemed necessary and proper.

DATED: June 19, 2006


CAROL SIGMANN
Executive Officer
Board of Accountancy
State of California
Complainant

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